IN THE SPECIFICATION

Please amend the abstract as follows:

—The present invention relates to a A transmitting apparatus, a transmitting method, a receiving apparatus, a receiving method, a transceiver, a communication apparatus and method, a recording medium, and a program in which high quality voice can be decoded. A cellular telephone 421—1 outputsoutputs coded voice data and also supplies uncoded voice sample data to a switching center 423 while while a telephone call is not made. Based on voice data used for the previous calculation processing and newly input voice data, the switching center 423 performs performs calculation processing for quality-improving data for improving the quality of voice to be output from a cellular telephone 421—2 that receives that receives the coded voice data. The switching center 423 stores the optimal quality-improving data as a user information database in association with the cellular telephone. 421—1. The cellular telephone 421—2 decodes decodes the coded voice data based on the optimal quality-improving data supplied from the switching center. 423. The present invention can be applied to cellular telephones.—

Frommer Lawrence & Haug LLP 745 Fifth Avenue New York, NY 10151 212-588-0800